



Claire McCaskill

Missouri State Auditor

June 2005

Village of La Tour, Missouri

Year Ended March 31, 2004



Office Of The
State Auditor Of Missouri
Claire McCaskill

June 2005

The following problems were discovered as a result of an audit conducted by our office of the Village of La Tour, Missouri.

The village does not have a formal bidding policy. Bids were either not solicited or bid documentation was not retained for the purchase of a car (\$2,800) or a radar gun (\$780). In addition, the village expended \$1,925 for insurance and has not taken bids or received quotes on insurance in the last several years.

Supporting documentation was not retained or available for thirteen of fifteen expenditures selected for testing, totaling over \$5,000, including: lawn mowing services, car washes, and wiring for the police car radios. Additionally, the board's review and approval of expenditures is not adequately documented.

Board minutes were not always signed by the village clerk and the Chairman, did not always include sufficient detail of matters discussed and action taken, and were not retained for some meetings. Trustees do not vote on issues brought before the board, rather, a Trustee makes a motion on an issue and if another Trustee seconds the motion it is passed without vote and the minutes will indicate the motion carried. Also, improvement is needed in the handling of closed session meetings.

The daughter of the chairman of the board and wife of a board member was appointed Village Clerk in August 2004. The board minutes for this meeting indicate her husband made the motion to appoint her as Village Clerk and her father seconded the motion. The minutes do not indicate that votes were taken on the motion, but do indicate the motion carried. The Missouri Constitution provides that any public official who names or appoints to public office or employment any relative within the fourth degree shall forfeit his office.

Also included in the report are recommendations related to attorney costs and billings, budgets and financial reporting, accounting controls and procedures, public access to village records, mileage logs, and a street maintenance plan.

All reports are available on our website: www.auditor.mo.gov

YELLOW SHEET

VILLAGE OF LA TOUR, MISSOURI

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STATE AUDITOR'S REPORT



CLAIRE C. McCASKILL
Missouri State Auditor

To the Honorable Chairman
and
Board of Trustees
Village of La Tour
La Tour, Missouri 64747

The State Auditor was petitioned under Section 29.230, RSMo, to audit the village of La Tour. The scope of our audit of the village included, but was not necessarily limited to, the year ended March 31, 2004. The objectives of this audit were to:

1. Perform procedures to evaluate the petitioners' concerns.
2. Review internal controls over significant management and financial functions.
3. Review compliance with certain legal provisions.

To accomplish these objectives, we reviewed minutes of meetings, written policies, financial records, and other pertinent documents; interviewed various personnel of the village, as well as certain external parties; and tested selected transactions. Our methodology included, but was not necessarily limited to, the following:

1. We obtained an understanding of petitioner concerns and performed various procedures to determine their validity and significance.
2. We obtained an understanding of internal controls significant to the audit objectives and considered whether specific controls have been properly designed and placed in operation. However, providing an opinion on internal controls was not an objective of our audit and accordingly, we do not express such an opinion.
3. We obtained an understanding of legal provisions significant to the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting significant instances of noncompliance with the

provisions. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the village's management and was not subjected to the procedures applied in the audit of the village.

The accompanying Management Advisory Report presents our findings arising from our audit of the Village of La Tour, Missouri.



Claire McCaskill
State Auditor

December 16, 2004 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits: Thomas J Kremer, CPA
Audit Manager: Todd M. Schuler, CPA
In-Charge Auditor: Gek Mui Melinda Tan

MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

VILLAGE OF LA TOUR, MISSOURI
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

1.

Expenditures

The village does not have a formal bidding policy. Supporting documentation was not retained for some expenditures and the board's review and approval of expenditures is not adequately documented. In addition, the village does not have a contract with their attorney outlining the types of services that are to be provided.

- A. The village does not have a formal bidding policy. As a result, the decision to solicit bids for a particular purchase is made on an item-by-item basis. Bids were either not solicited or bid documentation was not retained for the purchase of a car (\$2,800) or a radar gun (\$780). In addition, the village expended \$1,925 for insurance and has not taken bids or received quotes on insurance in the last several years.

Formal bidding procedures for major purchases would provide a framework for economical management of resources and help ensure the village receives fair value by contracting with the lowest and best bidders. Competitive bidding also helps ensure all parties are given an equal opportunity to participate in the village's business. Bids can be handled by telephone quotations, by written quotation, by sealed bid, or by advertised sealed bid. Various approaches are appropriate, based on dollar amount and type of purchase. Whichever approach is used, complete documentation should be maintained of all bids received and reasons noted why the winning bid was selected.

- B. Supporting documentation was not retained or available for thirteen of fifteen expenditures selected for testing, totaling over \$5,000. Examples of items purchased where the check register only listed the amount and to whom were lawn mowing services (\$513), car washes (\$100), and wiring for the police car radios (\$300). The village had no supporting documentation for these payments.

All disbursements should be supported by detailed expense accounts, paid receipts, contracts, or vendor provided invoices to ensure the obligations were actually incurred and the disbursements represent appropriate uses of public funds.

- C. The board's review and approval of expenditures is not adequately documented. Although the board minutes occasionally document approval of specific payments, board approval is generally not documented. Invoices are generally not signed or initialed by the trustees, and a listing of all disbursements approved for payment by the board is not prepared to accompany the minutes.

To adequately document the board's review and approval of all disbursements, a complete and detailed listing of bills should be prepared, signed or initialed by the trustees to denote their approval, and retained with the official minutes. In addition, supporting documentation should be reviewed by the Board of Trustees before payment is made to ensure all disbursements represent valid operating costs of the village.

- D. The village does not have a contract with their attorney outlining the types of services to be provided and at what cost. The village pays a retainer of \$170 per month to the attorney to represent the village during traffic court. The village paid their attorney \$2,855 during the year ended March 31, 2004 for traffic court and other services.

Written contracts should specify the services to be rendered and the manner and amount of compensation to be paid. Written contracts are necessary to ensure all parties are aware of their duties and responsibilities and to prevent misunderstandings. In addition, Section 432.070, RSMo, requires contracts for political subdivisions to be in writing.

WE RECOMMEND the Board of Trustees:

- A. Establish a formal bidding and related procedures. Complete documentation of the bidding process should be maintained, including all bids received and justification for selecting and rejecting bids.
- B. Require proper and detailed documentation to support all disbursements.
- C. Ensure the approval of all disbursements is adequately documented by including a listing of all approved disbursements in the board minutes.
- D. Enter into a written contract with the attorney detailing the duties to be performed and the costs associated with the service.

AUDITEE'S RESPONSE

- A. *The board will discuss bidding procedures and will establish a bidding policy within the next three months.*
- B&C. *The board agrees and will begin doing these immediately.*
- D. *The board will consider this.*

The village has not prepared an annual budget or published a semi-annual financial statement. In addition, the village did not file annual financial reports from 1997 to 2002 with the State Auditor's office pursuant to Section 105.145, RSMo.

- A. The village does not prepare an annual budget. Section 67.080, RSMo, provides that no expenditures of public monies shall be made unless it is authorized in the budget.

Section 67.010 to 67.080, RSMo, set specific guidelines for the format, approval, and amendment of the annual operating budget. A complete and well planned budget, in addition to meeting statutory requirements, can serve as a useful management tool by establishing specific cost and revenue expectations for each area of the village operations and provide a means to effectively monitor actual costs and revenues.

- B. The village does not publish semi-annual financial statements. Section 80.210, RSMo, requires that the Board of Trustees prepare and publish semi-annual financial statements to include a statement of village receipts and disbursements for the preceding six-month period. In addition, Section 80.220, RSMo, states that the village can be fined if the Chairman of the Board neglects to publish such statements.

- C. The village did not file annual financial reports with the State Auditor's Office from 1997 to 2002. A financial report for the period of July 1, 2002 to June 30, 2003 was submitted. However, per the former board treasurer, the village's fiscal year end is actually March 31. In addition, the financial report for the fiscal year ended March 31, 2004 did not include all receipts that were received during the year and the cash balance noted did not agree to the Village Treasurer's records.

Section 105.145, RSMo, requires the village to file annual financial reports with the State Auditor's office. The financial reports are to be filed within four months after the end of the village's fiscal year (the requirement is six months after the end of the fiscal year if an audit report prepared by a certified public accountant is filed). In addition, the annual financial reports should accurately reflect the financial activity and cash balances of the village accounts.

WE RECOMMEND the Board of Trustees:

- A. Prepare complete and accurate annual budget documents that contain all information required by state law and/or necessary to provide a complete financial plan for the village.

- B. Publish semi-annual financial statements as required by state law.
- C. Ensure the annual financial reports are prepared and submitted to the State Auditor's office and accurately reflect the financial activity and balance of the village and are prepared based on the village's fiscal year.

AUDITEE'S RESPONSE

- A. *The board agrees and will prepare an annual budget.*
- B. *The board will publish semi-annual financial statements.*
- C. *The board will ensure annual financial reports are prepared and submitted to the State Auditor's office for the fiscal year ended March 31, 2005.*

3. Accounting Controls and Procedures
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Accounting controls and procedures are in need of improvement. Duties are not adequately segregated and there is no independent oversight. Numerous weaknesses exist in receipt procedures and bank reconciliations. In addition, a petty cash fund was not maintained on an imprest basis.

- A. Accounting duties are not adequately segregated. During our audit period, the village had one board member that served as the Village Clerk and Village Treasurer. This board member was responsible for all accounting duties, including making bank deposits, preparing and co-signing checks, bank reconciliations, and preparing financial reports. While currently one board member serves as Village Treasurer with a Village Clerk being appointed by the board, this new Village Clerk is still responsible for making bank deposits, performing bank reconciliations and preparing financial reports. Neither the board nor other personnel independent of the cash custody and the record-keeping functions provide adequate supervision or review of the work performed by the Village Clerk.

Attorney General's Opinion No. 24, 1955 to Dodds, concluded that in a fourth-class city the holding of the positions of the City Clerk City Treasurer, and City Collector, or any two of these three offices, by the same person at the same time would be incompatible. The statutes pertaining to villages are similar to those cited in this opinion and, thus, the opinion's conclusion appears applicable to villages.

Holding all of these offices does not allow the segregation of duties necessary for a proper evaluation and review of financial statements. The current procedures jeopardize the system of independent checks and balances intended by state law.

B. Numerous weaknesses were noted concerning receipt procedures and bank reconciliations.

- 1) Receipt slips are not issued for most receipts. The village only issues receipt slips for dog tags. To ensure receipts are handled properly, receipt slips should be issued for all monies received. In addition, the method of payment should be indicated on each receipt slip and the composition (cash and checks) should be reconciled to the composition of bank deposits.
- 2) Receipts are not always deposited on a timely basis and deposits slips are not always retained. Deposits are generally made once a week. To ensure all monies are properly accounted for and to adequately safeguard receipts, deposits should be made intact daily or when accumulated receipts exceed \$100. In addition, all deposit slips should be retained.
- 3) Bank reconciliations are not always performed monthly and differences identified between the reconciled bank balance and the book balances were not investigated. The reconciled bank balance at March 31, 2004 of \$5,566 agreed to the check register balance, but the fund balances of the three village funds reported on the March 2004 financial statement totaled \$5,244. This difference appeared to be caused, at least in part, by some receipts not being posted to the monthly financial statement, where fund balances are tracked. As a result, corrections were made to the financial statements presented in the history and organization section of the report (see page 18).

Monthly bank reconciliations and comparisons to financial statement balances are necessary to ensure accurate accounting and financial reporting and that any errors are detected and corrected on a timely basis. To ensure accounting records are complete and to assist in the reconciliation process, receipts should be posted to the financial statement on a timely basis.

C. The village has maintained a petty cash fund of approximately \$100 for miscellaneous purchases. The fund was not maintained on an imprest basis. During the year ended March 31, 2004, two checks for \$100 each were made payable to cash, which the village indicated were used to replenish the petty cash fund, but invoices for petty cash expenditures were not retained. The fund is entirely under the control of the Village Treasurer and no independent review is made to ensure it is maintained properly.

WE RECOMMEND the Board of Trustees:

A. Segregate accounting duties to the extent possible or ensure periodic independent reviews are performed and documented.

- B.1. Ensure pre-numbered receipt slips are issued for all monies received, the method of payment is indicated on all receipt slips and the composition of receipts is reconciled to the composition of bank deposits.
- 2. Ensure monies are deposited intact daily or when accumulated receipts exceed \$100. In addition, all deposit slips should be retained.
- 3. Prepare complete and accurate bank reconciliations each month. In addition, ensure transactions recorded in various accounting records agree with information recorded in source documents and post all receipts, disbursements, and cash balances on the monthly financial statement.
- C. Ensure the petty cash fund is periodically counted and reconciled to the imprest balance by an independent person. Invoices should be maintained for all petty cash expenditures and a ledger should be prepared of all petty cash transactions.

AUDITEE'S RESPONSE

A,B.1

&C. These have been implemented.

B.2. The board agrees and is now doing this. Deposit slips are now being retained.

3. The board will ensure the reconciled bank balance agrees to the financial statements in the future.

4.	Public Records, Minutes, and Meetings
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The village does not have a formal policy for public access to village records. In addition, board minutes were not always signed, did not always include sufficient detail of matters discussed and actions taken, and a closed session meeting was not handled in accordance with state law.

A. The village does not have a formal policy regarding public access to village records. A formal policy regarding access and obtaining copies of village records would establish guidelines for the village to make the records available to the public. This policy should establish a contact person, an address for mailing such requests, and a cost for providing copies of public records.

Section 610.023, RSMo, lists requirements for making village records available to the public. Section 610.026, RSMo, allows the village to charge fees for copying public records, not to exceed the village's actual cost of document search and duplication.

- B. Board minutes were not always signed by the village clerk and the Chairman. The board minutes should be signed by the clerk as preparer and the Chairman upon approval to provide an independent attestation that the minutes were a correct record of the matters discussed and actions taken during the board meetings.
- C. Board minutes did not always include sufficient detail of matters discussed and actions taken, minutes were not retained for some meetings, and apparently trustees do not vote on issues brought before the board. The board minutes did not always include a description of resolutions passed and generally included very little detail of issues discussed by the board. The board's procedure for approving items is for a Trustee to make a motion on an issue and if another Trustee seconds the motion it is passed without vote and the minutes will indicate the motion carried, even though a majority of Trustees did not vote on the issue. In addition, minutes were not available for the February and March 2004 meetings.

Section 610.020, RSMo, requires minutes of meetings be taken and retained by all governmental bodies and to include the date, time, place, members present, members absent, and a record of votes taken. Complete and accurate minutes of the board's meetings are necessary to retain a record of the business conducted and to provide an official record of board actions and decisions. In addition, Section 610.015, RSMo, requires all votes be recorded and if a roll call is taken, as to attribute each "yea" and "nay" vote, or abstinence if not voting, to the name of the individual member of the Board of Trustees.

- D. Improvement is needed in the handling of closed session meetings. The board held a closed meeting in June 2004 and did not document the related vote to close the meeting and the specific reasons for closing the meeting. In addition, the minutes for this meeting indicate the board discussed several issues which are not allowable topics under the law, including the appointment of a board member.

Section 610.022, RSMo, requires that before any meeting may be closed, the question of holding the closed meeting and the reason for the closed meeting shall be voted on at an open session. In addition, this law provides that the board shall not discuss any other business during the closed meeting that differs from the specific reasons used to justify such meeting, record, or vote. Section 610.021, RSMo, requires certain matters discussed in closed meetings be made public upon final disposition.

WE RECOMMEND the Board of Trustees:

- A. Develop written policies regarding procedures to obtain public access to, or copies of, public village records.
- B. Ensure board minutes are properly signed to attest to their accuracy.

- C. Ensure all significant discussions, actions taken, a record of votes, and information required by state law are included in the minutes.
- D. Ensure minutes document the vote to go into closed session, state the reasons for going into closed session and publicly disclose the final disposition of applicable matters discussed in closed session. In addition, the board should ensure only allowable specified subjects are discussed in closed session.

AUDITEE'S RESPONSE

- A. *The board has a policy regarding public access to the village ordinances and code and will expand their policy to include access to public records.*
- B. *The board agrees and has implemented this.*
- C. *The board has taken steps and will be sure to comply with state law in the future.*
- D. *The board will take steps to ensure handling of closed meetings is done in accordance with the sunshine law.*

5.	Conflicts of Interest
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The daughter of the chairman of the board and wife of a board member was appointed Village Clerk in August 2004. The board minutes for this meeting indicate her husband made the motion to appoint her as Village Clerk and her father seconded the motion. The minutes do not indicate that votes were taken on the motion but do indicate the motion carried. In addition, the son of the chairman of the board received \$50 for car cleaning services in 2003, but the minutes do not include any mention of this issue being brought before the board for approval.

Article VII, Section 6 of the Missouri Constitution provides that any public official who names or appoints to public office or employment any relative within the fourth degree shall forfeit his office. Because of the serious consequences which result by hiring a relative, the board should ensure its members abstain from any decision to hire a relative and ensure that action is fully documented in the board minutes. Discussions and decisions concerning situations where potential nepotism or conflicts of interest exist should be completely documented so that the public has assurance that no village official has benefited improperly. In addition, the board should consider establishing a policy which addresses these types of situations and provides a code of conduct for village officials.

WE RECOMMEND the Board of Trustees avoid transactions that represent actual conflicts of interest or the appearance of a conflict of interest and ensure all appointments of individuals to village positions comply with the restrictions of Article VII, Section 6, of the Missouri Constitution, in regard to the appointment of relatives. If a relative of a

village official is considered for appointment, that official should abstain from voting on the appointment and that action should be adequately documented in the minutes.

AUDITEE'S RESPONSE

The board agrees and will avoid such situations in the future.

6. Mileage Logs

During the fiscal year ended March 31, 2004, the village paid \$683 for gasoline. The police department does not keep a vehicle usage log for the patrol car. The log should document the beginning and ending odometer reading, destination, and purpose of each trip to provide additional assurance that the vehicle is used only for village business. In addition, gasoline purchases should be recorded on the log and compared to the gasoline invoice each month to ensure all purchases are for the village patrol car.

WE RECOMMEND the Board of Trustees require the village police department to prepare and maintain a mileage log for each patrol car, including beginning and ending odometer readings, destination, purpose of each trip, and gasoline purchases. In addition, the gasoline purchases should be compared to the gasoline invoice on a monthly basis.

AUDITEE'S RESPONSE

The board agrees with the recommendation. The chief currently maintains all of the suggested information and will establish a monthly log for the board's approval.

7. Street Maintenance Plan

An annual maintenance plan for village streets has not been prepared, and most street fund expenditures relate to policing activities. A formal maintenance plan should be prepared in conjunction with the annual fiscal budget and include a description of the streets to be worked on, the type of work to be performed, an estimate of the quantity and cost of materials needed, the dates such work could begin, the amount of labor required to perform the work, and other relevant information. The plan should be included in the budget message and be approved by the board. In addition, a public hearing should be held to obtain input from the village residents.

A formal maintenance plan would serve as a useful management tool and provide greater input into the overall budgeting process. Such a plan provides a means to continually and more effectively monitor and evaluate the progress made in the repair and maintenance of streets throughout the year. In addition, the village needs to review its street fund to ensure monies are available to fund such a plan.

WE RECOMMEND the Board of Trustees prepare a formal maintenance plan for village streets at the beginning of the fiscal year and periodically update the plan throughout the year. The board should review the progress made in the repair and maintenance of streets to make appropriate decisions on future projects. In addition, documentation should be maintained to support how street fund resources will fund the plan.

AUDITEE'S RESPONSE

The board will make a concerted effort to prepare a formal maintenance plan for fiscal year 2006.

HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

VILLAGE OF LA TOUR, MISSOURI
HISTORY, ORGANIZATION, AND
STATISTICAL INFORMATION

The Village of La Tour is located in Johnson County. The village was incorporated in 1912. The population of the village in 2000 was 65.

The village government consists of a five-member Board of Trustees. The members are elected for 2-year terms. The chairperson and village clerk/treasurer are trustees appointed by the board during the year ended March 31, 2004. The Board of Trustees and other officials during the year ended March 31, 2004, are identified below. The members of the Board of Trustees serve without compensation.

Board of Trustees	Dates of Service During the Year Ended March 31, 2004	
Ted Akins, Chairperson (1)	April 2003 to March 2004	
Annetta Sheppard, Trustee and Village Clerk/Treasurer (2)	April 2003 to March 2004	
Barry Mayfield, Trustee (3)	April 2003 to March 2004	
John Barnard, Trustee (4)	April 2003 to March 2004	
Vickey Emrick, Trustee (5)	April 2003 to March 2004	
		Compensation Paid for the Year Ended March 31, 2004
Other Principal Officials	Dates of Service During the Year Ended March 31, 2004	
Gary Wingert, Chief of Police (6)	December 2003 to March 2004	3,716
Todd Nichol, Chief of Police	April 2003 to November 2003	2,199
Harris & Harris, L.L.C, City Attorney	April 2003 to March 2004	2,855

- (1) Ted Akins resigned in April 2005.
- (2) Annetta Sheppard resigned in June 2004. Genevieve Barnard was appointed to fill this position in June 2004. Jackie Mayfield was appointed the Village Clerk in June 2004 and resigned in March 2005. Maryl Reid was elected in April 2005.
- (3) Dale A. Reid was elected in April 2005 and serves as Chairperson.
- (4) John Barnard resigned in March 2004. Allen Gilbert was appointed to fill this position in April 2004.
- (5) Vickie Emrick was appointed Village Treasurer in June 2004. She resigned in December 2004 and James Courtney was appointed Trustee/Village Treasurer in December 2004 and Village Clerk in March 2005.
- (6) Gary Wingert resigned in June 2004 and was replaced by Tom Seymour. Tony Seymour replaced Tom Seymour in January 2005.

Assessed valuations and tax rates for 2003 were as follows:

ASSESSED VALUATION

Real estate	\$	131,924
Personal property		46,139
Railroad and utility		<u>22,805</u>
Total	\$	<u>200,868</u>

TAX RATES PER \$100 ASSESSED VALUATION

		<u>Rate</u>
General Fund	\$	0.50

A summary of the village's financial activity for the year ended March 31, 2004, is presented below.

	General Fund	Street Fund	Law Fund	Total
RECEIPTS				
State, gas, vehicle tax	\$ 0	2,646	0	2,646
Franchise fees	1,633	0	0	1,633
Dog tags	114	0	0	114
Property tax	1,128	0	0	1,128
Fines	308	0	8,664	8,972
Sales tax	0	0	2,439	2,439
Others	188	500	0	688
Total Receipts	<u>3,371</u>	<u>3,146</u>	<u>11,103</u>	<u>17,620</u>
DISBURSEMENTS				
Payroll expense	57	443	6,859	7,359
Attorney's fees	0	484	2,371	2,855
Insurance	1,726	199	0	1,925
Advertisement expense	41	0	0	41
Dispatching expense	107	0	0	107
Election expense	136	0	0	136
Training expense	0	0	270	270
Police car	0	2,800	0	2,800
Car wash	100	0	0	100
Gasoline	294	0	389	683
Maintenance expense	73	300	158	531
Rent	90	0	0	90
Street and park expense	1,123	0	0	1,123
Radar gun	152	780	0	932
Other	214	0	97	311
Total Disbursements	<u>4,113</u>	<u>5,006</u>	<u>10,144</u>	<u>19,263</u>
Receipts Over (Under) Disbursements	(742)	(1,860)	959	(1,643)
Cash Balance, April 1, 2003	1,549	5,022	638	7,209
Cash Balance, March 31, 2004	<u>\$ 807</u>	<u>3,162</u>	<u>1,597</u>	<u>5,566</u>